

# Procedure description dbo.usp\_RecalcAccountBalances

## Business

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This process recalculates and updates the current balance for every active account in the system. It goes through each active account one by one, adds up all the financial entries recorded for that account (distinguishing between debits and credits), and then saves the newly calculated balance along with the timestamp of when the recalculation happened. It is typically used at the end of a business day, after a batch of transactions, or whenever account balances need to be brought back in sync with the underlying ledger entries.

## Technical

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Input parameters:

- none

Used objects:

- dbo.Account (table)
- dbo.LedgerEntry (table)

Logic:

- Retrieve all AccountIDs from dbo.Account where IsActive = 1 using a cursor
- For each AccountID, calculate the net balance from dbo.LedgerEntry by summing Amount for Debit entries (EntryType = 'D') and subtracting Amount for all other entries; NULL is treated as 0
- Update dbo.Account setting CurrentBalance to the calculated value and RecalculatedAt to the current UTC timestamp
- Repeat until all active accounts have been processed
- Close and deallocate the cursor after processing

Side effects:

- UPDATE on dbo.Account (columns: CurrentBalance, RecalculatedAt)

